

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200845049**

Release Date: 11/7/2008

CC:TEGE:EOEG:ET1

POSTN-125741-08

UILC: 3231.01-00

date: July 25, 2008

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ ceased to be an employer under the Railroad Retirement Tax Act not later than \_\_\_\_\_, the date its certificate of dissolution was filed by the state. We note that the opinion indicates that the \_\_\_\_\_ had not reported compensation to the RRB from the year \_\_\_\_\_.

The company ceased operations some time before but the exact date is unknown. Please take the appropriate action regarding this business.

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Janine Cook

cc: